

**Illinois Department of Revenue
Regulations**

Title 86 Part 130 Section 130.520 Final Returns When Business is Discontinued
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TITLE 86: REVENUE

**PART 130
RETAILERS' OCCUPATION TAX**

Section 130.520 Final Returns When Business is Discontinued

Notwithstanding any other provision in this Regulation concerning the time within which a retailer may file his return, in the case of any retailer who ceases to engage in a kind of business which makes him responsible for filing returns under this Regulation, such retailer shall file a final return under the Act with the Department not more than one month after discontinuing such business.

(**Source:** Amended at 3 Ill. Reg. 46, p. 52, effective November 2, 1979)